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IN THE SPECIFICATION

Replace paragraph 61 with the following replacement paragraph:

- [0061] The forgoing and/or other objects features and advantages of the invention will become more apparent from the following description of preferred embodiments with reference to the accompanying drawings, in which like numerals are used to represent like elements and wherein:
- Fig. 1A is an front elevational view of a grooving machine constructed according to one preferred embodiment of the present invention, and Fig. 1B is an plane view of the grooving machine of Fig. 1A, while Fig. 1C is a side elevational view of the grooving machine of Fig. 1A;
- Fig. 2 is an elevational view in a vertical or a longitudinal cross section of the grooving machine of Fig. 1A;
 - Fig. 3 is an fragmentally enlarged view of the grooving machine of Fig. 1A;
- Fig. 4A is a plane view of a platen of the grooving machine of Fig. 1, and Fig. 4B is a cross sectional view of the platen of Fig. 4A taken along line B-B of Fig. 4A;
- Fig. 5A is a plane view of a suction plate of the grooving machine of Fig. 1, Fig. 5B is an axial cross sectional view of the suction plate, Fig. 5C is a fragmentally enlarged view of the suction plate, Fig. 5D is an enlarged view of a X portion of Fig. 5C, and Fig. 5E is an enlarged cross sectional view taken along line E-E of Fig. 5D;
- Figs. 6A and 6B are a front and a side views of the grooving machine of Fig. 1A, which are depicted for explaining a primary part of the grooving machine of Fig. 1A;
- Figs. 7A and 7B are a plane and a rear view of the grooving machine of Fig. 1A, which are depicted for explaining a primary part of the grooving machine of Fig. 1A;
- Figs. 8A and 8B are a front and a cross sectional views of saddles of the grooving machine of Fig. 1, which are depicted for explaining a drive system of the saddles movable along a Ylaxis and a Y2 axis, respectively;
- Figs. 9A and 9B are a front and a side elevational view of an inside of the grooving machine of Fig. 1A, which are depicted for explaining a drive system of the tool holders movable along a Z1 axis and a Z2 axis, respectively;

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Fig. 10 is a fragmentally side elevational view of the grooving machine of Fig. 1A, which shows one operating state of the grooving machine in which a milling tool is attached to the tool holder:

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- Fig. 11 is a view corresponding to Fig. 10, which shows another operating state of the grooving machine in which a drill tool is attached to the tool holder;
- Fig. 12 is a view corresponding to Fig. 10, which shows yet another operating state of the grooving machine in which a fixed tool is attached to the tool holder;
- Fig. 13 is a block diagram schematically illustrating an essential structure of a numerical control device employed for controlling operation of the grooving machine of Fig. 1A;
- Fig. 14 is a block diagram schematically illustrating an essential structure of a sequence control device employed for controlling operation of the grooving machine of Fig. 1A;
- Fig. 15A is a front elevational view of an ion blowing device used in the grooving machine of Fig. 1 for neutralizing charged components of the grooving machine, and Figs. 15B and 15C are a side and a bottom elevational view of the ion blowing device, respectively;
- Figs. 16A and 16B are a front and a side views of a turning tool having a single cutting part, which is usable in the grooving machine of Fig. 1;
- Figs. 17A, and 17B, and 17C are [[a]]bottom, side and [[a]] front views of a turning tool having a plurality of cutting parts, which is usable in the grooving machine of Fig. 1;
 - Fig. 18 is an enlarged front elevational view of one example of a tool tip;
- Figs. 19A and 19B are a front and a side view of a tool holder to which the tool chip of Fig. 18 is attached;
- Fig. 20 is an explanatory view showing one example of operation state of the grooving machine of Fig. 1, in which a plurality of tool chips attached to the tool holder are arranged in one direction;
- Fig. 21 is an explanatory view showing one example of operation state of the grooving machine of Fig. 1. in which a plurality of tool chips of Fig. 18 are fixed to the tool holder;
- Fig. 22A is an enlarged side view of one example of a multi-edged tool tip in which a plurality of cutting parts are laminated one another, and Fig. 22B is an enlarged front elevational

view of the multi-edged tool of Fig. 22A;

Fig. 23A is an enlarged side view of another example of a multi-edged tool tip in which a plurality of cutting edges are laminated one another, and Fig. 23B is an enlarged front elevational view of the tool tip of Fig. 23A;

Fig. 24A is a side view of one example of a cutting device usable in the grooving machine of Fig. 1, Fig. 24B is a front elevational view of the cutting device, and Fig. 24C is a cross sectional view of the cutting device, taken along line C-C of Fig. 24B;

Fig. 25A is a plane view of one example of a milling cutter attachable to the milling tool of Fig. 10, and Figs. 25B is a fragmentally enlarged view of the milling cutter of Fig. 25A;

Fig. 26A is a plane view of one example of a drill attached to a drill unit of Fig. 11, and Fig. 26B is an exploded view of a major cutting edge portion of the drill of Fig. 26A;

Figs. 27A and 27B show one example of a polishing pad of foamed urethanc having a plurality of generally concentric grooves formed by cutting process executed by the grooving machine of Fig. 1, wherein Fig. 27A is a fragmentally enlarged plane view of the polishing pad, and Fig. 27B is a fragmentally enlarged view in cross section of the polishing pad;

Figs. 28A and 28B show another example of polishing pad of foamed urethane having a plurality of grooves arranged at grid pattern formed by milling process executed by the grooving machine of Fig. 1, wherein Fig. 28A is a fragmentally enlarged plane view of the polishing pad, and Fig. 28B is a fragmentally enlarged view in cross section of the polishing pad;

Fig. 29 is yet another example of polishing pad of foamed urethane having a plurality of grooves arranged in a radial pattern formed by milling process executed by the grooving machine of Fig. 1;

Fig. 30 is still another example of polishing pad of foamed urethane according to examples 1 and 2 by using the grooving machine of Fig. 1 equipped with the turning tool of Fig. 17;

Fig. 31 is a fragmentally enlarged view in axial cross section of the polishing pad of Fig. 30:

Fig. 32A is a microscopic photographic view of 30 times magnification and Fig. 32B is a

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microscopic photographic view of 100 times magnification, which shows a cross sectional shape of grooves of one example of a polishing pad of the present invention, which grooves are formed by using the turning tool of the present invention;

Fig. 33A is a microscopic photographic view of 30 times magnification and Fig. 33B is a microscopic photographic view of 100 times magnification, which shows a cross sectional shape of grooves of a comparative example of a polishing pad;

Fig. 34 is a microscopic photographic view of 120 times magnification showing a cross sectional shape of grooves of another example of a polishing pad of the invention;

Fig. 35 is a microscopic photographic view of 120 times magnification showing a cross sectional shape of grooves of another comparative example of a polishing pad;

Fig. 36 is a microscopic photographic view showing grooves formed in a radially inner portion of a polishing pad of the present invention;

Fig. 37 is a view schematically showing a static model used in a simulation of relationship between a groove width variation and an abutting pressure variation of a polishing pad of the invention with respect to a wafer;

Fig. 38 is a graph showing a distribution of an abutting pressure of the polishing pad on a surface of the wafer of the static model of Fig. 37; and

Fig. 39 is a graph showing a relationship between a peak pressure applied on the surface of the wafer and a rate of variation or error of a groove width.